

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 160 Section 160.125 Special Information For Users</b>
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**TITLE 86: REVENUE**

**PART 160  
SERVICE USE TAX**

**Section 160.125 Special Information For Users**

- a) Purchasers incurring Service Use Tax liability that is not paid to a serviceman authorized or required to collect the tax (see Section 160.101(g) of this Part) shall pay the Service Use Tax directly to the Department. Such remittance to the Department shall be made by the last day of the month following the month in which the user makes any payment to the serviceman and shall be accompanied by a return which shall be made on a return form that the Department will provide on request. On receipt of the tax, the Department will provide the user with a receipt if demanded by the user, but not otherwise.
- b) In general, the provisions of Subpart D of the Service Occupation Tax Regulations (86 Ill. Adm. Code 140) (including the authorization, under some circumstances, for quarterly tax returns and annual tax returns, but not the requirement of an annual information return) shall apply to returns of registered users under the Service Use Tax Act.
- c) Also, registered users under the Service Use Tax Act are subject to the provisions of Subpart F of the Service Occupation Tax Regulations.
- d) If the user who must remit the Service Use Tax to the Department is registered either under the Retailers' Occupation Tax Act [35 ILCS 120], the Use Tax Act [35 ILCS 105], the Service Occupation Tax Act [35 ILCS 115], and the Service Use Tax Act [35 ILCS 110], he shall report the Service Use Tax information in the space provided for that purpose on the return which he files under any such registration.
- e) Since transfers of tangible personal property by de minimis servicemen who incur Use Tax as described in 86 Ill. Adm. Code 140.108 do not constitute sales of service under Section 2 (g) of the Service Occupation Tax Act, customers of such de minimis servicemen do not incur Service Use Tax liability on such transfers.

(Source: Amended at 25 Ill. Reg. 5015, effective March 23, 2001)